



# Commonwealth of Virginia

Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

January 9, 2003

The Honorable Kathy P. Crane  
Clerk of the Circuit Court  
County of Washington

Board  
County of Washington

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Washington for the period October 1, 2002 through September 30, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

## Promptly Receipt and Deposit Collections

As noted in our previous audit, the Clerk continues to receipt collections an average of 12 business days after receiving the case from the District Court. We tested 16 appealed cases and found delays in receipting the funds in 14 cases. We also found the Clerk had \$60.01 in unrecorded funds and a check from the Department of Taxation for \$18.08. The Clerk and her employees should receipt all collections into the financial management system on the day they receive the money. The Clerk's failure to promptly receipt collections may result in inaccurate reporting of monies held by the Court and could result in a loss of revenue for the Commonwealth.

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Promptly Docket and Index Judgments

As noted in previous audits, the Clerk does not promptly record judgments in the judgment lien index and imaging system. In 6 out of 20 unpaid cases reviewed, the Clerk recorded the judgments up to an average of 29 days after the Judge signed the order. The Clerk should record all judgments in the judgment lien index and imaging system promptly as required by Section 8.01-446 of the Code of Virginia.

We discussed these comments with the Clerk on January 9, 2004 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable C. Randall Lowe, Chief Judge  
Mark K. Reeter, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts